

UNITED STATES DISTRICT COURT
DISTRICT OF MINNESOTA
NO. 13-CR-16 (JNE/JJG)

UNITED STATES OF AMERICA,

Plaintiff,

v.

(2) CHASMA DIXON,

Defendant.

**GOVERNMENT'S POSITION ON
DEFENDANT'S SENTENCING**

The United States of America, by and through its undersigned attorneys, respectfully submits its Position on Defendant's Sentencing in this case. The government asks the Court to sentence the defendant to 21 months' imprisonment, the low end of the guideline range calculated by the probation officer and contemplated by the parties in their plea agreement. The government also asks the Court to order full mandatory restitution, joint and several with the defendant's co-defendants, to both the Internal Revenue Service (\$63,120) and the Minnesota Department of Revenue (\$24,107).

There are no outstanding objections to the presentence report by either party that would impact on the guideline computations. The PSR reached the same result as did the parties: that the total offense level is 15 and the defendant's criminal

history category is II, for an imprisonment range of 20 to 27 months. Mandatory restitution is applicable.

The government respectfully submits that a sentence at the bottom of the sentencing range is sufficient but not greater than necessary to satisfy the sentencing goals under federal law, and also satisfies the statutory sentencing factors laid out in Section 3553(a) of Title 18. The defendant engaged in a multi-year scheme to file false income tax returns on behalf of non-working individuals, in order to generate fraudulent refunds from the IRS and share in those refunds. Total loss in this case was found to be in excess of over \$100,000.

The Court should give the statutory sentencing factor of general deterrence considerable weight in false return preparer cases like this one. The preamble to the tax guidelines well captures the importance of this sentencing goal:

The criminal tax laws are designed to protect the public interest in preserving the integrity of the nation's tax system. Criminal tax prosecutions serve to punish the violator and promote respect for the tax laws. Because of the limited number of criminal tax prosecutions relative to the estimated incidence of such violations, deterring others from violating the tax laws is a primary consideration underlying these guidelines. Recognition that the sentence for a criminal tax case will be commensurate with the gravity of the offense should act as a deterrent to would-be violators.

United States Sentencing Commission, Guidelines Manual, Chapter Two, Part T (Offenses Involving Taxation), Introductory Commentary (emphasis added).

Unfortunately, schemes like the one engaged in by the defendant here are pervasive and growing at a rapid rate. Although the IRS cannot devote the resources necessary to stamp out every fraudulent return preparer scheme, a strong sentence in this case will send an important deterrent message to other would-be violators, not just generally, but also specifically to other individuals who may be aware of the defendant's case.

Respectfully submitted,

Date: September 3, 2013

JOHN R. MARTI
Acting United States Attorney

s/William J. Otteson

BY: WILLIAM J. OTTESON
Assistant U.S. Attorney